

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Decatur County Com Schools (1655)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|---|---------------|----------------|----------------|----------------|----------------|--|--|
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$689,667 | \$738,461 | \$839,103 | \$875,706 | 6.15% | 4.36% |
| Non - Certified Salaries | 120 | \$269,268 | \$290,781 | \$328,255 | \$356,811 | 7.29% | 8.70% |
| Group Health Insurance | 222 | \$126,239 | \$126,239 | \$126,056 | \$186,333 | 10.22% | 47.82% |
| Other Professional and Technical Services | 319 | \$59,350 | \$117,420 | \$123,551 | \$119,698 | 19.17% | -3.12% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$59,172 | \$58,197 | \$63,128 | \$68,889 | 3.87% | 9.13% |
| Social Security Certified | 212 | \$51,347 | \$54,950 | \$62,312 | \$66,431 | 6.65% | 6.61% |
| Group Life Insurance | 221 | \$53,960 | \$53,960 | \$53,877 | \$54,104 | 0.07% | 0.42% |
| Public Employees Retirement Fund | 214 | \$29,477 | \$30,136 | \$35,116 | \$38,928 | 7.20% | 10.85% |
| Operational Supplies | 611 | \$27,379 | \$30,781 | \$36,610 | \$32,683 | 4.53% | -10.73% |
| Social Security Noncertified | 211 | \$17,660 | \$19,282 | \$22,272 | \$23,236 | 7.10% | 4.33% |
| Other Employee Benefits | 241 - 290 | \$8,824 | \$5,967 | \$13,380 | \$16,379 | 16.72% | 22.41% |
| Travel | 580 | \$9,488 | \$8,137 | \$9,452 | \$9,404 | -0.22% | -0.51% |
| Miscellaneous Objects | 876 - 899 | \$5,012 | \$7,266 | \$7,671 | \$9,077 | 16.00% | 18.33% |
| Postage and Postage Machine Rental | 532 | \$8,178 | \$4,139 | \$8,527 | \$5,368 | -9.99% | -37.04% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$6,168 | \$5,390 | \$7,136 | \$4,468 | -7.74% | -37.38% |
| Repairs and Maintenance Services | 430 | \$255 | \$0 | \$0 | \$0 | -100.00% | NA |
| Equipment | 730 | \$1,564 | \$945 | \$938 | \$0 | -100.00% | -100.00% |
| Severance/Early Retirement Pay | 213 | \$0 | \$0 | \$2,173 | \$0 | NA | -100.00% |

| | | | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
| Student Instructional Support Total | | \$1,423,006 | \$1,552,051 | \$1,739,556 | \$1,867,514 | 7.03% | 7.36% |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------|--------------|

Student Academic Achievement

| | | | | | | | |
|---|-----|-------------|-------------|-------------|-------------|---------|----------|
| Certified Salaries | 110 | \$7,091,950 | \$7,109,826 | \$6,916,722 | \$7,124,042 | 0.11% | 3.00% |
| Group Health Insurance | 222 | \$1,059,212 | \$1,219,779 | \$1,071,375 | \$1,232,202 | 3.85% | 15.01% |
| Non - Certified Salaries | 120 | \$469,715 | \$514,650 | \$521,416 | \$682,784 | 9.80% | 30.95% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$442,789 | \$422,585 | \$463,889 | \$511,115 | 3.65% | 10.18% |
| Social Security Certified | 212 | \$511,752 | \$506,342 | \$495,794 | \$498,896 | -0.63% | 0.63% |
| Equipment | 730 | \$4,945 | \$190,589 | \$17,806 | \$314,103 | 182.31% | 1663.99% |
| Textbooks | 630 | \$177,066 | \$368,166 | \$67,086 | \$224,276 | 6.09% | 234.31% |
| Instruction Services | 311 | \$107,212 | \$71,825 | \$103,576 | \$159,984 | 10.52% | 54.46% |
| Licensed Employees | 135 | \$143,294 | \$159,524 | \$209,701 | \$140,969 | -0.41% | -32.78% |
| Other Professional and Technical Services | 319 | (\$2,230) | \$21,979 | \$75,298 | \$138,626 | NA | 84.10% |

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|--|----------------|---------------------|---------------------|---------------------|---------------------|-------------------------------------|-----------------------------------|
| Services Purch. From School Corp/Ed Service Ag. in State | 591 | \$55,103 | \$0 | \$136,351 | \$137,737 | 25.74% | 1.02% |
| Operational Supplies | 611 | \$97,396 | \$92,584 | \$120,911 | \$129,289 | 7.34% | 6.93% |
| Other Employee Benefits | 241 - 290 | \$107,839 | \$43,250 | \$189,420 | \$119,773 | 2.66% | -36.77% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$170,280 | \$116,341 | \$97,433 | \$76,910 | -18.02% | -21.06% |
| Group Life Insurance | 221 | \$71,056 | \$65,769 | \$71,087 | \$65,723 | -1.93% | -7.55% |
| Public Employees Retirement Fund | 214 | \$72,921 | \$49,002 | \$49,553 | \$62,261 | -3.87% | 25.65% |
| Social Security Noncertified | 211 | \$44,569 | \$49,266 | \$53,755 | \$59,815 | 7.63% | 11.27% |
| Other Supplies and Materials | 615, 660 - 689 | \$80,165 | \$60,317 | \$28,768 | \$46,657 | -12.66% | 62.19% |
| Severance/Early Retirement Pay | 213 | \$41,803 | \$25,226 | \$25,492 | \$23,856 | -13.08% | -6.42% |
| Computer Hardware | 741 | \$5,580 | \$0 | \$1,630 | \$15,766 | 29.65% | 867.16% |
| Library Books | 640 | \$13,948 | \$17,369 | \$37,203 | \$13,061 | -1.63% | -64.89% |
| Miscellaneous Objects | 876 - 899 | \$52,365 | \$8,470 | \$14,676 | \$11,411 | -31.68% | -22.25% |
| Travel | 580 | \$14,983 | \$15,919 | \$14,307 | \$7,691 | -15.36% | -46.24% |
| Instructional Programs Improvement Services | 312 | \$73,769 | \$2,400 | \$0 | \$3,916 | -52.00% | NA |
| Periodicals | 650 | \$1,236 | \$1,008 | \$3,268 | \$1,205 | -0.63% | -63.14% |
| Dues and Fees | 810 | \$0 | \$0 | \$0 | \$1,000 | NA | NA |
| Content | 747 | \$0 | \$0 | \$3,000 | \$599 | NA | -80.03% |
| Other Technology Hardware | 746 | \$1,690 | \$0 | \$29,967 | \$344 | -32.82% | -98.85% |
| Awards | 875 | \$37,800 | \$56,000 | \$87,893 | \$0 | -100.00% | -100.00% |
| Transfer Tuition to Other School Corps Within State | 561 | \$156,930 | \$152,188 | \$22,977 | \$0 | -100.00% | -100.00% |
| Repairs and Maintenance Services | 430 | \$1,235 | \$1,366 | \$669 | \$0 | -100.00% | -100.00% |
| Student Academic Achievement Total | | \$11,106,373 | \$11,341,740 | \$10,931,025 | \$11,804,009 | 1.53% | 7.99% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$917,864 | \$902,428 | \$922,550 | \$1,067,062 | 3.84% | 15.66% |
| Student Transportation Services | 510 | \$808,753 | \$813,402 | \$811,740 | \$772,847 | -1.13% | -4.79% |
| Food Purchases | 614 | \$683,364 | \$612,839 | \$631,439 | \$629,680 | -2.02% | -0.28% |
| Staff Services | 314 | \$412,738 | \$379,331 | \$388,443 | \$410,057 | -0.16% | 5.56% |
| Light and Power - Other Than Heating and Cooling | 625 | \$211,769 | \$229,753 | \$224,854 | \$322,285 | 11.07% | 43.33% |
| Other Professional and Technical Services | 319 | \$64,610 | \$192,000 | \$290,333 | \$270,781 | 43.08% | -6.73% |
| Operational Supplies | 611 | \$209,839 | \$194,750 | \$211,514 | \$197,971 | -1.44% | -6.40% |
| Certified Salaries | 110 | \$180,796 | \$231,897 | \$132,652 | \$164,814 | -2.29% | 24.25% |
| Insurance | 520 | \$141,946 | \$168,195 | \$158,740 | \$158,289 | 2.76% | -0.28% |

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|--|----------------|----------------|----------------|----------------|----------------|--|--|
| Public Employees Retirement Fund | 214 | \$97,660 | \$91,042 | \$100,276 | \$116,831 | 4.58% | 16.51% |
| Repairs and Maintenance Services | 430 | \$64,082 | \$192,285 | \$109,032 | \$113,802 | 15.44% | 4.38% |
| Equipment | 730 | \$45,522 | \$64,945 | \$321,765 | \$109,514 | 24.54% | -65.96% |
| Group Health Insurance | 222 | \$92,040 | \$92,231 | \$72,570 | \$108,521 | 4.20% | 49.54% |
| Vehicles | 731 | \$237,270 | \$99,214 | \$48,900 | \$88,705 | -21.81% | 81.40% |
| Workers Compensation Insurance | 225 | \$108,051 | \$116,881 | \$102,920 | \$87,022 | -5.27% | -15.45% |
| Social Security Noncertified | 211 | \$71,382 | \$70,119 | \$74,558 | \$84,303 | 4.25% | 13.07% |
| Gasoline and Lubricants | 613 | \$140,205 | \$139,742 | \$124,868 | \$81,463 | -12.69% | -34.76% |
| Group Life Insurance | 221 | \$85,673 | \$85,401 | \$79,553 | \$80,386 | -1.58% | 1.05% |
| Nonlicensed Employees | 136 | \$39,161 | \$36,652 | \$71,287 | \$63,233 | 12.73% | -11.30% |
| Water and Sewage | 411 | \$61,992 | \$55,785 | \$63,628 | \$60,147 | -0.75% | -5.47% |
| Heating and Cooling for Buildings - Gas | 622 | \$63,137 | \$79,509 | \$56,088 | \$59,353 | -1.53% | 5.82% |
| Tires and Repairs | 612 | \$32,738 | \$23,047 | \$29,905 | \$42,915 | 7.00% | 43.50% |
| Other Purchased Property Services | 490 - 499 | \$13,949 | \$20,111 | \$32,329 | \$35,376 | 26.20% | 9.43% |
| Board Member Compensation | 115 | \$16,350 | \$13,950 | \$16,900 | \$16,450 | 0.15% | -2.66% |
| Travel | 580 | \$14,527 | \$16,111 | \$15,255 | \$15,124 | 1.01% | -0.86% |
| Other Supplies and Materials | 615, 660 - 689 | \$17,870 | \$16,683 | \$28,303 | \$14,917 | -4.41% | -47.29% |
| Telephone | 531 | \$10,705 | \$10,832 | \$9,159 | \$14,462 | 7.81% | 57.89% |
| Social Security Certified | 212 | \$13,701 | \$17,608 | \$13,559 | \$13,737 | 0.06% | 1.31% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$23,506 | \$17,646 | \$18,071 | \$11,760 | -15.90% | -34.92% |
| Other Employee Benefits | 241 - 290 | \$10,636 | \$10,294 | \$13,332 | \$11,414 | 1.78% | -14.39% |
| Dues and Fees | 810 | \$7,422 | \$9,746 | \$7,069 | \$10,360 | 8.70% | 46.57% |
| Removal of Refuse and Garbage | 412 | \$6,837 | \$7,053 | \$4,800 | \$6,870 | 0.12% | 43.12% |
| Miscellaneous Objects | 876 - 899 | \$4,761 | \$3,473 | \$3,459 | \$5,379 | 3.10% | 55.51% |
| Advertising | 540 | \$2,890 | \$4,632 | \$4,185 | \$3,060 | 1.44% | -26.89% |
| Board of Education Services | 318 | \$5,307 | \$1,748 | \$22,995 | \$2,944 | -13.69% | -87.20% |
| Postage and Postage Machine Rental | 532 | \$2,431 | \$2,804 | \$2,041 | \$2,573 | 1.43% | 26.09% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$0 | \$0 | \$0 | \$2,017 | NA | NA |
| Unemployment Insurance | 230 | \$10,250 | \$8,493 | \$3,595 | \$1,342 | -39.85% | -62.68% |
| Official Bond Premiums | 525 | \$1,200 | \$875 | \$875 | \$1,316 | 2.33% | 50.38% |
| Periodicals | 650 | \$521 | \$316 | \$986 | \$675 | 6.67% | -31.54% |
| Bank Service Charges | 871 | \$306 | \$0 | \$0 | \$0 | -100.00% | NA |

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|---|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Overhead and Operational Total | | \$4,933,761 | \$5,033,824 | \$5,224,526 | \$5,259,757 | 1.61% | 0.67% |
| Non Operational | | | | | | | |
| Redemption of Principal | 831 | \$858,882 | \$983,210 | \$862,000 | \$996,000 | 3.77% | 15.55% |
| Repairs and Maintenance Services | 430 | \$784,427 | \$925,924 | \$571,885 | \$905,290 | 3.65% | 58.30% |
| Interest | 832 | \$264,511 | \$558,889 | \$520,829 | \$560,617 | 20.66% | 7.64% |
| Non - Certified Salaries | 120 | \$93,443 | \$88,147 | \$106,848 | \$123,349 | 7.19% | 15.44% |
| Certified Salaries | 110 | \$27,172 | \$26,753 | \$114,015 | \$95,126 | 36.79% | -16.57% |
| Connectivity | 744 | \$48,769 | \$50,677 | \$69,751 | \$94,195 | 17.89% | 35.04% |
| Content | 747 | \$118,320 | \$66,733 | \$76,601 | \$76,378 | -10.37% | -0.29% |
| Equipment | 730 | \$74,369 | \$128,235 | \$25,949 | \$67,271 | -2.48% | 159.24% |
| Construction Services | 450 | \$23,120 | \$10,252 | \$53,579 | \$62,293 | 28.12% | 16.26% |
| Rentals | 440 | \$35,924 | \$37,225 | \$34,387 | \$43,737 | 5.04% | 27.19% |
| Other Purchased Property Services | 490 - 499 | \$105,529 | \$61,830 | \$88,964 | \$42,907 | -20.15% | -51.77% |
| Other Professional and Technical Services | 319 | \$132,828 | \$23,467 | \$8,994 | \$31,141 | -30.42% | 246.26% |
| Other Technology Hardware | 746 | \$64,229 | \$58,478 | \$30,209 | \$21,381 | -24.04% | -29.22% |
| Computer Hardware | 741 | \$255,879 | \$338,053 | \$133,317 | \$13,626 | -51.96% | -89.78% |
| Social Security Noncertified | 211 | \$7,138 | \$6,736 | \$8,165 | \$9,355 | 6.99% | 14.58% |
| Miscellaneous Objects | 876 - 899 | \$1,250 | \$6,250 | \$6,000 | \$6,000 | 48.02% | 0.00% |
| Social Security Certified | 212 | \$2,079 | \$1,281 | \$5,383 | \$4,240 | 19.51% | -21.24% |
| Travel | 580 | \$0 | \$1,431 | \$2,756 | \$3,358 | NA | 21.85% |
| Public Employees Retirement Fund | 214 | \$207 | \$1,723 | \$2,617 | \$2,645 | 89.09% | 1.08% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$2,345 | \$695 | \$656 | \$956 | -20.10% | 45.76% |
| Operational Supplies | 611 | \$383 | \$0 | \$256 | \$581 | 11.00% | 127.09% |
| Group Life Insurance | 221 | \$298 | \$298 | \$273 | \$298 | 0.00% | 9.09% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$224 | \$234 | \$222 | \$172 | -6.36% | -22.69% |
| Vehicles | 731 | \$0 | \$40,511 | \$0 | \$0 | NA | NA |
| Non Operational Total | | \$2,901,326 | \$3,417,031 | \$2,723,655 | \$3,160,914 | 2.17% | 16.05% |
| Grand Total | | \$20,364,466 | \$21,344,647 | \$20,618,762 | \$22,092,194 | 2.06% | 7.15% |